

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
(Richmond Division)**

<hr/>		
In Re:)	
)	
CIRCUIT CITY STORES, INC., <i>et al.</i>)	
)	
Debtors.)	Case No. 08-35653 KRH
<hr/>)	Chapter 11

**NOTICE OF TAX LIEN BY
DESOTO COUNTY, MISSISSIPPI**

COMES NOW DeSoto County, Mississippi, by and through the undersigned counsel, and files its Notice of Tax Lien and states:

1. Circuit City Stores, Inc. ("Debtor") owes Desoto County, Mississippi a total of \$49,021.65, plus interest and penalties for 2008 personal property taxes arising from furniture, fixtures and equipment located in the County. *See* Tax Statement, attached hereto as **Exhibit A**.
2. Pursuant to Miss. Code § 27-35-1, "[t]axes (state, county and municipal) assessed upon lands or personal property, . . . , shall bind the same and, except for environmental covenants created pursuant to the Mississippi Environmental Covenants Act, shall be entitled to preference over all judgments, executions, encumbrances or liens whensoever created; and all such taxes assessed shall be a lien upon and bind the property assessed."
3. To the extent Debtor or any of its affiliates attempts to sell or transfer any of its applicable furniture, fixtures or equipment or otherwise, DeSoto County, Mississippi hereby

William A. Gray, Esquire – VSB No. 46911
C. Thomas Ebel, Esquire – VSB No. 18637
W. Ashley Burgess, Esquire – VSB No. 67998
SANDS, ANDERSON, MARKS & MILLER, P.C.
801 East Main Street, Suite 1800 (23219)
P.O. Box 1998
Richmond, Virginia 23218-1998
(804) 648-1636 Telephone
(804) 783-7291 Telefax
Counsel for Desoto County, Mississippi

provides notice of its statutory lien in the applicable property and/or, in the alternative, in the proceeds from the sale of any property under 11 U.S.C. § 363 or other applicable code provisions.

Respectfully Submitted,

DESOTO COUNTY, MISSISSIPPI

By Counsel

/s/ William A. Gray

William A. Gray, Esquire – VSB No. 46911
C. Thomas Ebel, Esquire – VSB No. 18637
W. Ashley Burgess, Esquire – VSB No. 67998
SANDS, ANDERSON, MARKS & MILLER, P.C.
801 East Main Street, Suite 1800 (23219)
P.O. Box 1998
Richmond, Virginia 23218-1998
(804) 648-1636 Telephone
(804) 783-7291 Telefax
Counsel for Desoto County, Mississippi

CERTIFICATE OF SERVICE

I, William A. Gray, on this 12th day of August, 2009, do hereby certify that a true and correct copy of the foregoing Notice of Tax Lien by DeSoto County, Mississippi, was filed was electronically filed with the Clerk of the Court for the Eastern District of Virginia, using the CM/ECF system, which thereby caused the above to be served electronically on all registered users of the ECF system that have filed Notices of Appearance in this matter, and was mailed, by U.S. Mail, first class, postage prepaid, on the following parties

Gregory M. Galardi, Esquire
Ian S. Fredericks, Esquire
Skadden Arps Slate Meagher & Flom, LLP
One Rodney Square
P.O. Box 636
Wilmington, Delaware 19899-0636

Dion W. Hayes, Esquire
Douglas M. Foley, Esquire
McGuire Woods, LLP
One James Center
901 E. Cary Street
Richmond, Virginia 23219

Chris L. Dickerson, Esquire
Skadden, Arps, Slate, Meagher & Flom, LLP
155 North Wacker Drive
Chicago, Illinois 60606

Robert B. Van Arsdale, Esquire
Office of the United States Trustee
701 East Broad Street, Suite 4304
Richmond, Virginia 23219

/s/ William A. Gray

LOC-0000000000

PERSONAL
* REPRINT *

TAXES DUE PAYABLE TO:

JOEY TREADWAY, Tax Collector
365 Loshier St., Suite 110
Hernando, MS 38632

NO. 837

PERSONAL
* REPRINT

FOR TAXES FOR REAL AND PERSONAL
PROPERTY FOR FISCAL YEAR 2008
DESCRIBED AND VALUED AS FOLLOWS:
IT IS THE DUTY OF THE TAXPAYER TO CHECK HIS RECEIPT(S) TO SEE IF ALL HIS PROPERTY IS LISTED.

PROPERTY IDENTIFICATION NUMBER
2896-000

TOT. ACRES	FOR PROT. AC.	TRUE VALUE	ASSD. VALUE	TAX RATE	TOTAL AD. VAL. TAX
		2301000	345150	142.03	49021.65

SEC: TWP: RGE:

TAXING DISTRICT DESCRIPTION:

2405 -DIST 2/S'HAVEN/TOWNE CENTER

6680 SOUTHCREST PK

TAX PAYER
CIRCUIT CITY STORES INC
TAX DEPT
P O BOX 42304
RICHMOND VA 23242-0000

RATE NET ADV
COUNTY 57.28 19770.19
CITY 84.75 29251.46

DELINQUENT AFTER

FEBRUARY 1, 2009

REC'D. BY 0/00/00

PAID BY CIRCUIT CITY STORES

☐ CASH ☐ CHECK ☐ MAIL

LEGAL DESCRIPTION
FURN & FIX 90518 BANKS
MACH & EQ DEBTS
LEASED EQ MISCEL
INVENTORY 254632

SPECIAL HOMESTEAD CREDIT

VALUE	RATE	AMOUNT
NET AD. VAL. TAX		49021.65
FOREST PROT. TAX		

TOTAL TAXES DUE	49021.65
------------------------	----------

INTEREST	
FEES/DISTRESS	
ENROLLMENT	49021.65
TOTAC	
GRAND TOTAL PAID	

